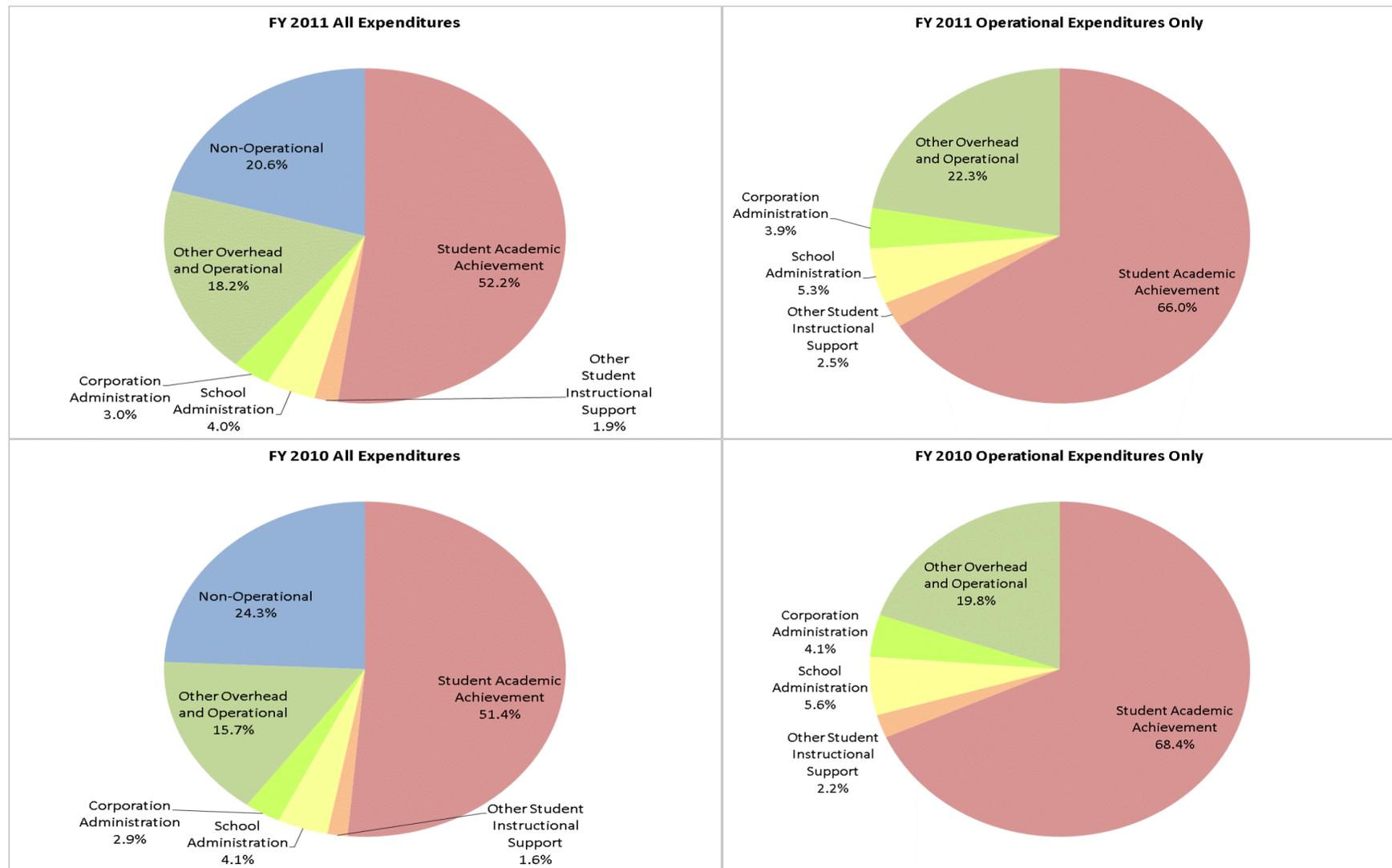


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
South Adams Schools (35)

South Adams Schools (35)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$6,575,914	58.3%	\$6,464,115	53.1%	\$8,671,866	51.4%	\$7,481,942	52.2%
Student Instructional Support	\$895,280	7.9%	\$1,036,767	8.5%	\$959,996	5.7%	\$849,993	5.9%
Overhead and Operational	\$2,568,712	22.8%	\$2,867,003	23.5%	\$3,141,245	18.6%	\$3,050,407	21.3%
Nonoperational	\$1,243,256	11.0%	\$1,814,502	14.9%	\$4,103,570	24.3%	\$2,961,897	20.6%
Grand Total	\$11,283,163		\$12,182,387		\$16,876,676		\$14,344,239	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	66.2%	61.6%	57.1%	58.1%



School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$360,738	\$332,853			-8%
	11100 Regular Programs; Elementary	\$2,445,871	\$2,415,183	\$3,484,465	\$2,917,457	19%	21%	-16%
	11200 Regular Programs; Middle/Junior High		\$10,457	\$675,041	\$869,162		> 500%	29%
	11300 Regular Programs; High School	\$1,486,124	\$1,502,461	\$1,876,599	\$1,515,361	2%	1%	-19%
	11350 Regular Programs; High School; Academic Honors Diploma			\$51,492	\$37,773			-27%
	11420 Vocational Education; Agriculture B	\$62,399	\$61,550	\$66,136	\$59,094	-5%	-4%	-11%
	11450 Vocational Education; Consumer and Homemaking	\$31,721	\$33,546	\$69,122	\$44,704	41%	33%	-35%
	11470 Vocational Education; Business Education	\$3,619	\$234	\$112	\$202	-94%	-13%	81%
	11480 Vocational Education; Industrial Education A	\$48,965	\$56,648	\$62,161	\$62,178	27%	10%	0%
	11490 Vocational Education; Industrial Education B	\$43,030	\$46,072	\$64,835	\$55,221	28%	20%	-15%
	11510 Vocational Education; Cooperative Education			\$9,501	\$893			-91%
	11520 Vocational Education; Area School Participation	\$1,845				-100%		
	11590 Other Vocational Education Programs			\$13,872	\$13,576			-2%
	12110 Gifted And Talented; Gifted and Talented	\$34,342	\$12,887			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$29,813	\$421			-99%
	12350 Physical Impairment; Homebound			\$242	\$2,858			> 500%
	12510 Culturally Different; Communication Disorders			\$3,537	\$1,117			-68%
	12520 Culturally Different; Compensatory	\$64,974	\$32,218	\$43,068	\$55,844	-14%	73%	30%
	12710 Equal Opportunity At Risk	\$32,291	\$38,677	\$58,571	\$60,312	87%	56%	3%
	12810 Special Education Preschool	\$41,250		\$46,521	\$59,354	44%		28%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,521				-100%		
	14100 Summer School Programs; Elementary	\$30,301				-100%		
	14300 Summer School Programs; High School	\$48,018	\$39,364	\$43,225	\$16,421	-66%	-58%	-62%
	16100 Remediation Testing	\$45,873	\$4,003		\$2,307	-95%	-42%	
	16200 Preventive Remediation	\$360	\$26,483	\$86,501	\$70,990	> 500%	168%	-18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$42,475	\$43,102			1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$450,310	\$476,266	\$607,305	\$463,545	3%	-3%	-24%
	22110 Improvement of Instruction; Service Area Direction	\$75,611	\$2,173			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,384	\$40,784	\$57,826	\$18,529	190%	-55%	-68%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,399		\$133,374	\$74,334	> 500%		-44%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$14,833	\$47,080			-100%	-100%	
	22210 Library/Media Services; Service Area Direction	\$13,295				-100%		
	22220 Library/Media Services; School Library	\$209,360	\$108,497	\$190,262	\$170,979	-18%	58%	-10%
	22230 Library/Media Services; Audiovisual		\$1,963				-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$111,755	\$56,118			-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$3,315				-100%		
	22320 Instruction, Related Technology; Student Learning Centers			\$125,369	\$43,923			-65%
	22360 Instruction, Related Technology; Network Support			\$272,971	\$275,898			1%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$120	\$2,375			> 500%
	22900 Other Support Service, Instructional Staff			\$64,791	\$115,830			79%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$113,942	\$145,479	\$131,821	\$95,329	-16%	-34%	-28%
	26497 2007 Account Code - Teachers Retirement Fund	\$268,856	\$247,298					
Student Academic Achievement Total		\$5,693,564	\$5,405,441	\$8,671,866	\$7,481,942	31%	38%	-14%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$17,393	\$2,649	\$652		-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction		\$3,317				-100%	
	21220 Guidance Services; Counseling Services	\$199,062	\$207,247	\$211,368	\$224,696	13%	8%	6%
	21230 Guidance Services; Appraisal Services	\$188	\$1,120	\$6,779	\$120	-37%	-89%	-98%
	21240 Guidance Services; Information Services	\$4,887				-100%		
	21290 Guidance Services; Other Guidance Services	\$3,065	\$8,850			-100%	-100%	
	21310 Health Services; Service Area Direction	\$1,762	\$3,200	\$196	-\$100	-106%	-103%	-151%
	21320 Health Services; Medical Services		\$300				-100%	
	21330 Health Services; Dental Services		\$200				-100%	
	21340 Health Services; Nurse Services	\$36,614	\$23,984	\$39,070	\$37,165	2%	55%	-5%
	21390 Health Services; Other Health Services	\$136			\$2,001	> 500%		

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21420 Psychological Testing	\$5,242	\$6,811			-100%		-100%
	21430 Psychological Counseling	\$19,788	\$44,536	\$15,250	\$7,086	-64%	-84%	-54%
	21890 Special Education Administration; Other Special Education Administration	\$20,431	\$23,272			-100%	-100%	
	24100 Office of The Principal	\$320,027	\$371,042	\$514,727	\$454,268	42%	22%	-12%
	24900 Other Support Services, School Administration	\$127,681	\$141,418	\$171,954	\$124,758	-2%	-12%	-27%
Student Instructional Support Total		\$756,276	\$837,947	\$959,996	\$849,993	12%	1%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$23,643	\$21,951	\$31,569	\$29,291	24%	33%	-7%
	23150 Board of Education; Legal Services	\$9,656	\$66,846	\$91,618	\$17,005	76%	-75%	-81%
	23160 Board of Education; Promotion Expenses	\$966	\$353	\$45	\$1,214	26%	244%	> 500%
	23190 Board of Education; Other Governing Body Services	\$10,897	\$12,010	\$5,508	\$37,356	243%	211%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$126,215	\$157,677	\$248,183	\$196,092	55%	24%	-21%
	23290 Executive Administration; Other Executive Administration Services	\$15,218	\$12,565	\$254	\$19,089	25%	52%	> 500%
	25160 Fiscal Services; Financial Accounting	\$31,689	\$48,337	\$67,145	\$58,993	86%	22%	-12%
	25191 Other Fiscal Services; Refund of Revenue	\$205	\$60	\$12,472	\$536	161%	> 500%	-96%
	25193 Other Fiscal Services; Printed Forms	\$989				-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$120	-\$308	\$187	\$45	-63%		-76%
	25300 Printing, Publishing, and Duplicating Services	\$41,567	\$50,529	\$35,113	\$73,458	77%	45%	109%
	25400 Planning, Research, Development and Evaluation	\$4,366				-100%		
	25750 Personnel Services; Health Services			\$4,112	\$3,240			-21%
	25920 Ditch Assessments	\$844	\$248	\$410	\$292	-65%	18%	-29%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$875,087	\$996,535	\$1,136,091	\$1,105,503	26%	11%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,902	\$7,312	\$2,965	\$6,707	-87%	-8%	126%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$53,241	\$103,060	\$37,861	\$51,571	-3%	-50%	36%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$336						
	26700 Operation and Maintenance of Plant Services; Insurance	\$56,152	\$129,058	\$81,742	\$62,955	12%	-51%	-23%
	27010 Student Transportation; Service Area Direction	\$13,050	\$7,402			-100%	-100%	
	27100 Student Transportation; Vehicle Operation	\$246,705	\$213,051	\$409,134	\$436,378	77%	105%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$202,189	\$174,603	\$177,713	\$221,518	10%	27%	25%
	27400 Student Transportation; Purchase of School Buses	\$113,700	\$114,646	\$206,105	\$158,682	40%	38%	-23%
	27500 Student Transportation; Insurance on Buses	\$14,405	\$27,993	\$9,157		-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$16,996	\$13,933	\$15,228	\$21,310	25%	53%	40%
	31200 Food Services Operations; Food Preparation and Dispensing	\$315,624	\$293,605	\$553,161	\$542,769	72%	85%	-2%
	31900 Other Food Services			\$15,472	\$6,403			-59%
Overhead and Operational Total		\$2,226,762	\$2,451,466	\$3,141,245	\$3,050,407	37%	24%	-3%
Nonoperational								
	33200 Community Recreation	\$5,934	\$23,344	\$12,250	\$16,075	171%	-31%	31%
	33300 Civic Services	\$500				-100%		
	33400 Athletic Coaches	\$113,923	\$101,976	\$167,169	\$182,547	60%	79%	9%
	33990 Other Community Services; Other	\$18,342	\$24,246	\$11,072	\$46,789	155%	93%	323%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$261,541				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$52,601	\$74,348	\$15,007		-100%	-100%	-100%
	44000 Facilities Acquisition and Construction; Educational Specifications Development		\$11,289				-100%	
	45100 Building Acquisition, Construction and Improvements	\$217,166	\$838,515	\$2,380,487	\$371,950	71%	-56%	-84%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$492,790	\$519,622			5%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$28,352		\$49,259		74%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment		\$12,560	\$16,720	\$7,177		-43%	-57%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$101,094	\$216,766	\$140,044	\$48,291	-52%	-78%	-66%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,015	\$14,716	\$4,826		-100%	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$617				-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$425,056	\$431,085	\$324,441	\$655,000	54%	52%	102%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$538,559	\$1,065,000			98%
	60700 Nonprogramed Charges; Scholarships			\$207	\$188			-9%
Nonoperational Total		\$1,216,790	\$1,777,197	\$4,103,570	\$2,961,897	143%	67%	-28%
Prorated By Fund								

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	26491 2007 Account Code - PERF	\$126,167	\$119,226					
	26492 2007 Account Code - Social Security	\$469,742	\$437,378					
	26493 2007 Account Code - Workmen's Compensation	\$31,699	\$32,320					
	26494 2007 Account Code - Group Insurance	\$733,853	\$1,069,190					
	26496 2007 Account Code - Unemployment Compensation		\$691					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$28,310	\$51,531					
Prorated By Fund Total		\$1,389,771	\$1,710,336					